

## ASSESSOR Bill Postmus

### MISSION STATEMENT

The Office of the Assessor performs the state mandated functions to:

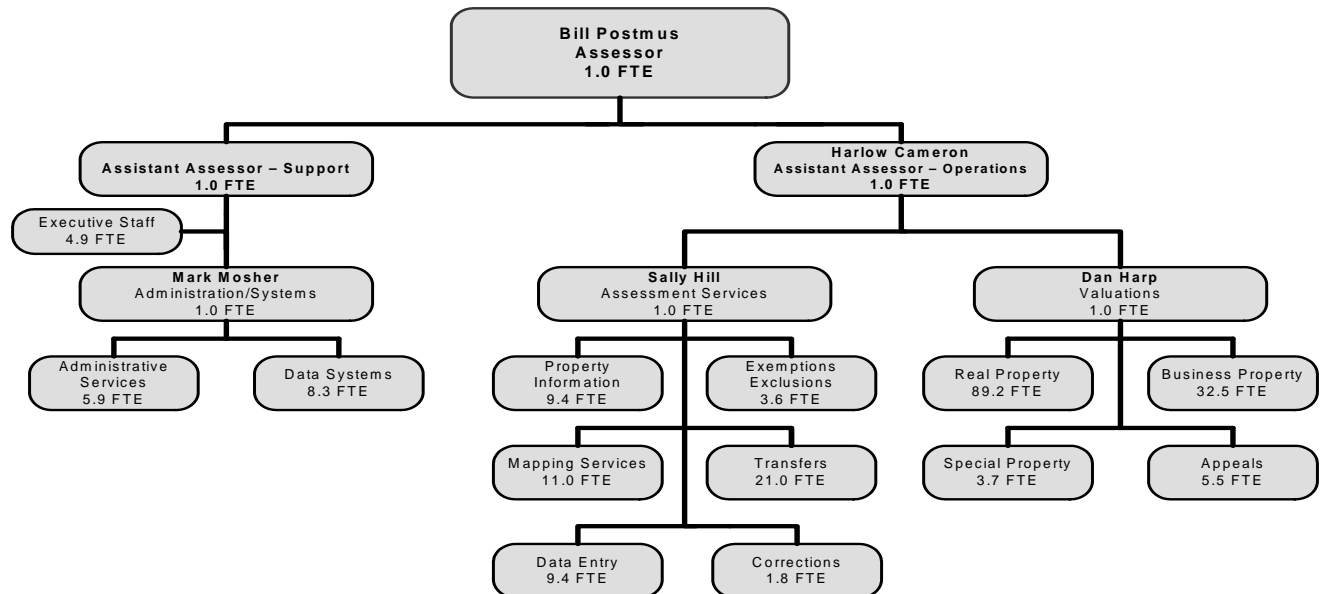
- Locate, describe, and identify ownership of all property within the county.
- Establish a taxable value for all property subject to taxation.
- List all taxable value on the assessment roll.
- Apply all legal exemptions.
- Protect the rights of taxpayers.

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government for the people.

### STRATEGIC GOALS

- Publish the annual assessment roll timely and accurately.
- Make property valuation information more accessible and easier to understand.
- Enhance operational efficiency and productivity by implementing new technology, policies and procedures.

### ORGANIZATIONAL CHART

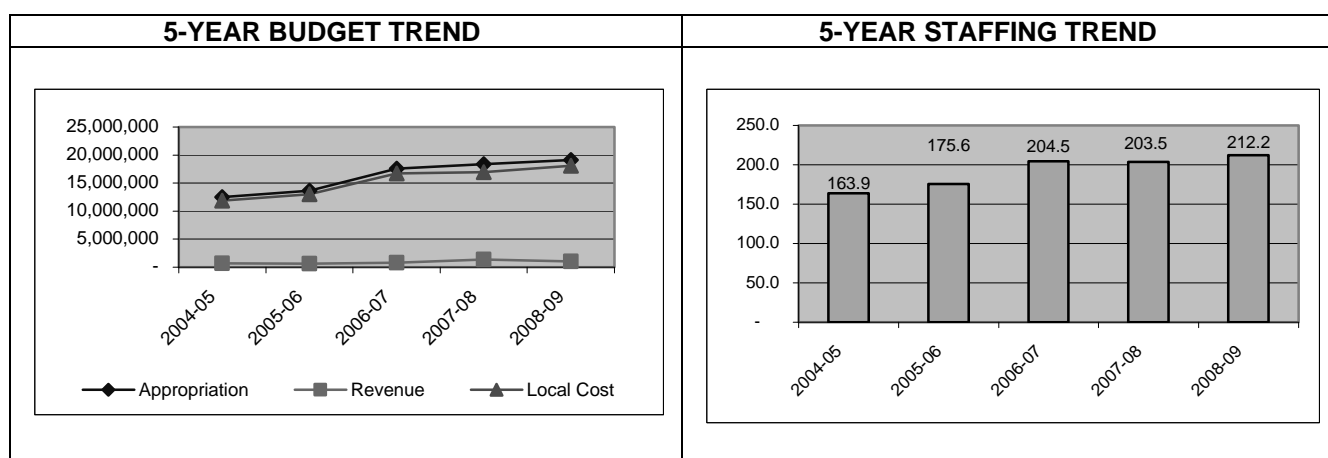


## DESCRIPTION OF MAJOR SERVICES

As established by the state constitution, the Office of the Assessor (Assessor) determines the value of all property including residential, commercial, business, and personal. The Assessor maintains current records on approximately 770,000 parcels of real property, 38,000 business property accounts, and 21,500 other assessments including boats and aircraft with a total assessed valuation of \$182 billion before exemptions as of the close of the June 2007 assessment roll. The Assessor also administers 17 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions.

The Assessor's business is primarily affected by the changes in the real estate market. In San Bernardino County there has been a decline in workload of the processing of new ownership transfers. However, there has been an increase in the processing of properties with a decline in value (Prop 8) due to the depressed housing market. The net result of these activities is no change in workload as compared to last fiscal year.

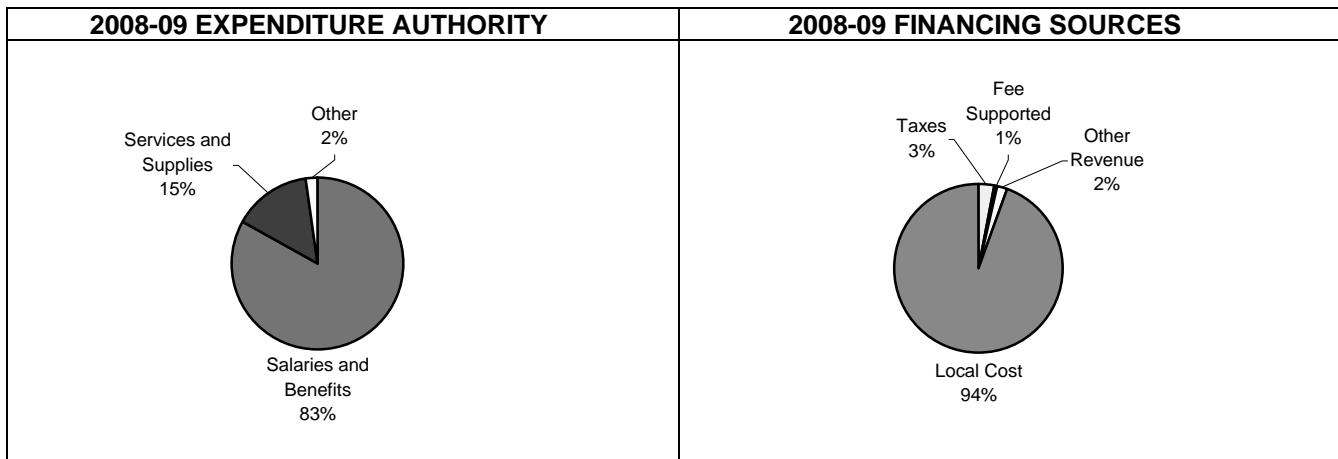
## BUDGET HISTORY



## PERFORMANCE HISTORY

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Modified Budget	2007-08 Actual
Appropriation	13,421,216	14,509,373	16,911,825	19,563,134	19,156,852
Departmental Revenue	849,595	1,003,405	1,320,890	2,593,229	2,920,481
Local Cost	12,571,621	13,505,968	15,590,935	16,969,905	16,236,371
Budgeted Staffing				203.5	

## ANALYSIS OF FINAL BUDGET



GROUP: Fiscal  
DEPARTMENT: Assessor  
FUND: General

BUDGET UNIT: AAA ASR  
FUNCTION: General  
ACTIVITY: Finance

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2007-08 Final Budget	2008-09 Final Budget	Change From 2007-08 Final Budget
<b>Appropriation</b>							
Salaries and Benefits	10,411,631	11,971,812	13,267,033	15,814,556	14,968,723	15,870,170	901,447
Services and Supplies	1,942,430	1,131,609	2,104,762	1,617,353	1,546,784	1,338,188	(208,596)
Central Computer	734,722	906,845	929,546	1,255,455	1,255,455	1,372,561	117,106
Travel	-	-	-	-	-	114,500	114,500
Equipment	31,685	166,726	83,717	7,437	-	-	-
Transfers	300,748	332,381	436,410	462,051	426,023	443,288	17,265
Total Appropriation	13,421,216	14,509,373	16,821,468	19,156,852	18,196,985	19,138,707	941,722
Operating Transfers Out	-	-	90,357	-	157,920	-	(157,920)
Total Requirements	13,421,216	14,509,373	16,911,825	19,156,852	18,354,905	19,138,707	783,802
<b>Departmental Revenue</b>							
Taxes	428,136	574,407	912,596	1,172,151	570,000	570,000	-
State, Fed or Gov't Aid	-	-	-	16,932	-	-	-
Current Services	47,628	149,095	176,838	142,092	135,000	100,000	(35,000)
Other Revenue	373,831	279,903	231,456	339,436	280,000	255,000	(25,000)
Other Financing Sources	-	-	-	1,249,870	-	-	-
Total Revenue	849,595	1,003,405	1,320,890	2,920,481	985,000	925,000	(60,000)
Operating Transfers In	-	-	-	-	400,000	125,000	(275,000)
Total Financing Sources	849,595	1,003,405	1,320,890	2,920,481	1,385,000	1,050,000	(335,000)
Local Cost	12,571,621	13,505,968	15,590,935	16,236,371	16,969,905	18,088,707	1,118,802
Budgeted Staffing					203.5	212.2	8.7

Salaries and benefits of \$15,870,170 fund 212.2 budgeted positions and are increasing by \$901,447. The department originally budgeted to fund 222.0 positions including the addition of 28.3 staff from the Property Tax Administration Program (PTAP) budget unit after a reduction of 9.8 positions to accommodate trends in historical staffing levels and provide for an anticipated vacancy factor. At the 2008-09 Budget Hearing, the Board of Supervisors directed the removal of the general fund backfill of the State funding of PTAP. PTAP was previously funded entirely by the State. For the previous two fiscal years the State had not provided any funding for the program, and the County was able to continue by backfilling with available ongoing resources. However, in 2008-09 there are not sufficient available resources to continue this backfill. Based on this action, appropriation reflects a reduction of \$665,402 and budgeted staffing reflects a reduction of 9.8 positions. The offsetting increase in appropriation reflects the transfer of currently filled positions from the PTAP budget unit. The remainder of the cut of PTAP will be achieved through the realignment plan developed by the department making proportionate reductions to staff within all divisions of the department.



Services and supplies of \$1,338,188 includes a decrease of \$208,596 which is primarily due to the reduction in appropriation of \$275,286 based on the above mentioned Board action removing the PTAP backfill. This amount is offset by the change in appropriation for Board approved business process improvements.

Transfers of \$443,288 is increasing by \$17,265 due to increases in rents.

Departmental revenue of \$925,000 includes a decrease of \$60,000 primarily due to an anticipated decrease in revenue collected from special assessments.

Operating transfers in represents a decrease of \$275,000 due to the loss of the 2007-08 one-time funding of \$400,000 in the business process improvements reserve offset by the current year's approved improvement of \$125,000 for emergency equipment funded with the business process improvement reserve.

PERFORMANCE MEASURES				
Description of Performance Measure	2006-07 Actual	2007-08 Projected	2007-08 Actual	2008-09 Projected
State Board of Equalization quality control rating	99.56% accuracy	>95% accuracy	99.56% accuracy	>95% accuracy
Review a sample of 500 change of ownership events annually for accuracy.	94% accuracy	95% accuracy	92% accuracy	95% accuracy
Percentage increase of non-mandatory audits performed annually (number of audits).	24% (42)	15%	17%	25%
Percentage of "yes" responses in satisfaction survey.	42%	80%	17%	70%
Number of Spanish materials available.	0	4	0	4
Percentage decrease of callers who receive a busy signal (400 callers or less in 2006-07).	43%	10%	79%	>95% (goal achieved)
Number of system reengineering tasks completed. (3 tasks in 2006-07) (There is no set number of tasks to complete. The goal is to try and find ways to improve the old ways of doing business for continuous process improvement.)	3	6	3	5
Percentage of functionality/availability of systems – defined as available user time per employee (2088 hours).	>95%	>95%	99%	>95%
Percentage change of backlog appraisal units (Backlog 6084 in 2006-07, 8603 in 2007-08).	-39%	15%	42%	15%
Maintain transfers accuracy rate of 95% or greater (200,000 documents in 2006-07).	94%	96%	92%	95%
Maintain mapping accuracy rate of 95% or greater (95%, 2007-08).	95%	96%	100%	95%
Number of system reengineering tasks completed.	5	9	0	9
Percentage of adverse work environment conditions reviewed.	100%	100%	100%	100%
Number of web forms translated.	N/A	24	0	24

